SCHEDULE D (Form 1041) Department of the Treasury Internal Revenue Service

Capital Gains and Losses

1976

Name of estate or trust

Employer identification number

Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months Case December Decembe								
3 Net long-term gain or (loss), combine lines 1 and 12. Enter here and on line 15 below. 13 Net short-term gain or (loss), combine lines 3 and 4. Enter here and on line 14 below. 7 Capital gain dividends. 8 Enter gain, if applicable, from Form 4797 line 4(a)(1) 9 Enter net long-term gain or (loss) from partnerships and other fiduciaries. 9 Enter net long-term gain or (loss) from partnerships and other fiduciaries. 9 Enter net long-term gain or (loss) from partnerships and other fiduciaries. 9 Enter net long-term gain from small business corporations (subchapter 5). 10 Enter net long-term gain or (loss), combine lines 6 through 10. 11 Net gain or (loss), combine lines 6 through 10. 13 Net long-term gain or (loss), combine lines 11 and 12. Enter here and on line 15 below. 13 Net short-term gain or (loss), combine lines 11 and 12. Enter here and on line 15 below. 13 Net short-term gain or (loss) from line 5, above. 15 Total net gain or (loss) from line 13, above. 16 Total net gain or (loss) from line 13, above. 16 Total net gain or (loss) from line 14, column 3, above. If net (loss) on line 16, column 3, above, enter as (loss) on Form 1041, page 1, line 6, the net gain shown on line 18. Computation of Capital Gains Deduction 17 a Long-term capital gain shown on line 15, column 3, above. 17a Long-term capital gain shown on line 14, column 3, above. 17b (John-term capital gain shown on line 15, column 3, above. 17c (long-term capital gain staxable to beneficiaries. (Total of line 3 amounts from all separate Schedules K-1 (Form 1041). 18 Altach a computation if losses are shown on both lines 12 and 13 which are the result of a long-term capital loss of the following amounts: 18 If the computation of Capital loss Limitation 19 Altach a computation if losses are shown on both lines 12 and 13 which are the result of a long-term capital loss of the following amounts: 18 If if amount on line 14, column 3 is zero or a net gain, enter 50% of amount on line 16, column 3; if if amount on line 15, colum			b. Date acquired	c. Date solo	d. Gross	e. Cost or other basis, as adjusted, and		f. Gain or (loss) (d less e)
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b Short-term capital loss shown on line 14, column 3, above							17-	
c Excess of line 17a over line 17b, above	= -	_				• • •		
d Long-term capital gains taxable to beneficiaries. (Total of line 3 amounts from all separate Schedules K-1 (Form 1041))	·-					• • •		<u> </u>
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Exemption	ii \$1,000; or,							
Note: Enter the capital loss carryover to 1977: Short-term	iii Taxable incor	ne computed without regard	to capital gain	s and loss	es and the dedu	uction for		
Short-term	exemption .	<u> </u>	<u> </u>		· · · · · · ·	<u> </u>)()
	Note: Enter the capital	loss carryover to 1977:			Pre 1970	Post 19	169	
				• • •				

Part IV	Computation	οf	Alternative	Tax
	Computation	Q1	Alternative	I an

If you had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss shown in line 16, column 2, and Form 1041, page 1, line 23, exceeds \$26,000, it may be to your advantage to make the alternative tax computation.

19	Enter amount from Form 1041, page 1, line 23	_19_	
20	Enter 50% of amount on line 17e	20	
		21	
21	Subtract amount on line 20 from amount on line 19 (but not less than zero)		
	If amount on line 20 does not exceed \$25,000, omit lines 22 through 26.	00	
22	Enter \$25,000	_22_	
	Add amounts on lines 21 and 22	23	
24	Tax on the amount on line 19 or 20, whichever is greater (Use Tax Rate Schedule in Instructions for	24	
	Form 1041.)		
	Tax on the amount on line 23 (Use Tax Rate Schedule in Instructions for Form 1041.)	25	
25	Tax on the amount on line 23 (Use Tax Rate Schedule in Instructions for Form 1041.)		
~~	Subtract amount on line 25 from amount on line 24	26	
26	Subtract amount on line 25 from amount on line 24		
27	Tax on the amount on line 21 (Use Tax Rate Schedule in Instructions for Form 1041.)	27	
21	Tax off the amount on fine 21 (ose fax react ochedule in mondonomo for com 20 (2),		
20	Enter 50% of amount on line 20 but not more than \$12,500	28	
	Add amounts on lines 26 (if applicable), 27, and 28. If less than Form 1041, page 1, line 24, enter		
29	this amount on Form 1041, page 1, line 25	29	
	this amount on Form 10-11, page 1, mie 20 1 1		